

PROCEEDINGS OF THE BROWN COUNTY ADMINISTRATION COMMITTEE

Pursuant to Section 19.84 Wis. Stats., a regular meeting of the **Brown County Administration Committee** was held on Thursday, April 26, 2012 in Room 200 of the Northern Building, 305 East Walnut Street, Green Bay, Wisconsin.

Present: Steven Fewell, Tom De Wane, Tim Carpenter, Dave Steffen, Kris Schuller

Also Present: Rebecca Lindner, Kristen Hooker, Debbie Klarkowski, Kerry Blaney, Maria Lasecki, Kevin Raye, Laura Workman, Troy Streckenbach, Carolyn Maricque, Darlene Marcelle, Sandy Juno, Brian Shoup, Barbara West, Media

I. Call to Order.

The meeting was called to order by Supervisor Fewell at 5:34 p.m.

II. Approve/Modify Agenda.

Motion made by Supervisor De Wane, seconded by Supervisor Fewell to move Corporation Counsel to follow Item VI and approve agenda as modified. Vote taken. **MOTION CARRIED UNANIMOUSLY**

III. Election of Chair.

Motion made by Supervisor De Wane, seconded by Supervisor Schuller to nominate Steve Fewell as Chairman of the Administration Committee.

Nominations closed.

Steve Fewell elected as Chairman of the Administration Committee by unanimous ballot.

IV. Election of Vice Chair.

Motion made by Supervisor De Wane, seconded by Supervisor Fewell to nominate Kris Schuller as Vice Chairman of the Administration Committee.

Nominations closed.

Kris Schuller elected as Vice Chairman of the Administration Committee by unanimous ballot.

V. Set date and time for regular meetings.

Motion made by Supervisor Steffen, seconded by Supervisor De Wane to hold monthly meetings of the Administration Committee at 5:00 p.m. on the fourth Thursday of each month. Vote taken. **MOTION CARRIED UNANIMOUSLY**

VI. Approve/Modify Minutes of March 22, 2012.

Motion made by Supervisor De Wane, seconded by Supervisor Schuller to approve. Vote taken. **MOTION CARRIED UNANIMOUSLY**

Communication

1. **Communication from Supervisor Vander Leest re: Request for a summary of the top 25 employers in Brown County to determine employee health care contributions and other employee benefits provided. *Referred from April County Board.***

Chair Fewell stated that he received a call from Supervisor Vander Leest who indicated that he was running late and asked that this communication be held until his arrival.

Although shown in the proper format here, this communication was addressed after Item 16 upon the arrival of Supervisor Vander Leest.

Supervisor Vander Leest stated that he had recently attended two public sessions and from discussions regarding County Board health insurance benefits, it was almost unanimous that attendees felt the County Board supervisors should not be provided with health care benefits. The second point brought up and discussed was whether the amount paid by County employees towards their health insurance was appropriate compared to what people pay in the private sector. Vander Leest felt it would be wise to study the top 25 private employers in Brown County to see what portion their employees provide towards health insurance premiums and then make a decision for the upcoming budget on what we should expect from Brown County employees.

Vander Leest continued that from studies he had reviewed it appeared that the general trends are that those employed in the private sector in Brown County are paying close to 25% of health insurance premiums and he felt that gathering data from the top 25 employers would help show where Brown County should be. He felt that information should be studied for a 3 – 4 year timeframe. He also felt that this is something that should be corrected to be more in line with the private sector. Vander Leest continued that he had spoken with HR Manager Debbie Klarkowski about this and was informed that these discussions would be happening at Executive Committee, but he felt that this should be referred wherever the Admin. Committee saw fit. He asked Klarkowski to comment on this and also stated that this applied to short term and long term disability insurance as well.

Klarkowski stated that from a budget standpoint discussions regarding 2013 have already begun and she also stated that she had spoken to the Executive Committee in March as far as what is being planned and further that a recommendation will be made to the Executive Committee. Klarkowski continued that she does have information on trends throughout the State of Wisconsin for both public and private employers but it was her understanding that Vander Leest would prefer that company-specific data be gathered and used instead of statewide trends. She felt this would be a lot of data to collect but they can certainly go out and see what they can gather.

Supervisor De Wane questioned if a motion should be made to refer this to the Executive Committee, but Fewell felt that Admin. may be the appropriate beginning for this discussion. Vander Leest stated he wished to bring his perspective forward and that at both public hearings he attended, by show of hands, most people felt that government employees should be paying closer to what is paid in the private sector for insurance.

De Wane asked if Vander Leest was referring to all government employees including state and federal or if he was referring to elected County Board officials. Vander Leest stated that he was referring to local elected County officials, but he also felt the idea of all County employees paying more towards their health insurance similar to what the private sector does should be examined.

Fewell felt that it was hard to look at insurance only but rather that this should be looked at as an entire package. He felt that if some County employees are being paid quite a bit less than what they would make in the private sector for a similar job, then increasing insurance costs may not be appropriate. He wanted to be fair to employees and felt this would need a hard look so that benefits that sometimes help compensate for the

lack of wage are not taken away as this could result in the loss of good employees based on the fact that they are being paid a lower salary and also had their benefits cut. Vander Leest responded that there would be information available to look at how County employees are being compensated in connection with their total benefit package and further he had not heard that the total compensation the County provides employees is not at an appropriate level.

Supervisor Steffen agreed with Fewell in that the whole package should be looked at but he also felt that there was a benefit to working for a governmental organization in that an employee does not have to worry about it closing up which has some value. Steffen also felt that more information would be helpful but he questioned what the success rate might be of obtaining this information from local businesses and suggested that perhaps the Chamber of Commerce may have information that may be helpful.

Schuller asked what the next step would be and Vander Leest stated that it was up to this Committee to decide to refer it to the Executive Committee or direct staff to gather more information. Schuller felt that an opinion from Corporation Counsel may be appropriate as to where this issue should be directed. Klarkowski's understanding is that when the subject matter deals with the County as a whole or all employees, it is handled by Executive Committee. She did not have a preference as to where this goes; she just needs direction as to which Committee to bring information to. Fewell felt that the more supervisors who are aware of an issue at the committee level the better so to him to have it at Admin. and Executive would be advantageous to make more supervisors aware of it.

Motion made by Supervisor Steffen, seconded by Supervisor Schuller to refer back to Administration Committee and Executive Committee. Vote taken. MOTION CARRIED UNANIMOUSLY

Resolution

1a. Resolution re: 2011 Budget Overdraft and Shortfall Appropriations.

Interim Director of Administration Carolyn Maricque stated that this resolution is presented for departments that did not meet their budgets due to shortfalls of revenue. The UW-Extension shortfall resulted from less than anticipated donations and charges for classes while the Register of Deeds shortfall is due to less than anticipated transfer taxes and copy sales. Chair Fewell wished to make it clear that this does not mean that the Register of Deeds lost money. He stated that the ROD typically returns money to the general fund, however, this year they simply did not return as much as they had originally predicted they would.

Steffen felt the shortfall of the Register of Deeds was a significant amount and asked for clarification as to how such a large miscalculation occurred and the volume of transactions this shortfall related to. Maricque stated that she will obtain this information and provide it to Steffen. Chair Fewell stated that he had spoken with the Register of Deeds and had been advised that so far this year they are ahead of their projected income and if this trend continues they will return more money to the general fund than they estimated at the end of the year.

Motion made by Supervisor De Wane, seconded by Supervisor Schuller to approve. Vote taken. MOTION CARRIED UNANIMOUSLY

Treasurer

2. Budget Status Financial Reports for January and February, 2012.

Treasurer Kerry Blaney congratulated the Committee members on their successful elections.

Blaney provided a synopsis of the Treasurer's office and stated that it is a non-tax levy office and they bring revenue in through tax collections, interest penalties and interest on investments. A net levy revenue of \$2.8 million was projected but they brought in \$3.3 million so they returned \$500,000 in additional revenue to the

general fund. Blaney continued that they do have delinquent accounts that they work diligently by trying to set up payment plans with the taxpayers and working with mortgage companies. If they are unsuccessful, they commence foreclosure proceedings and he stated that each year they foreclose on a year of taxes. They are currently finishing up foreclosures for delinquent 2008 taxes. They started off with 400 parcels, but through diligent work their office was able to pare this down to about 10 parcels that they will be going to court on in the next month. Blaney continued that delinquencies are down from \$6.5 million to \$5.5 million.

With regard to the January budget status financial report, Blaney stated that they were slightly below their budget projections but this varies each month due to interest payments they receive on investments.

With regard to the February budget status financial report, Blaney stated that they were above their projected revenue and he felt they were headed in the right direction and he is pleased.

Motion made by Supervisor Carpenter, seconded by Supervisor De Wane to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

3. Treasurer's Financial Report for the Months of December, 2011, January and February, 2012.

Blaney explained that the top portion of these reports show a breakdown of the banking transactions and bank accounts as well as the balance at the end of the month. At the end of December the balance was larger than usual because most of their taxes come in in the month of December. The bottom portion of the reports is a breakdown of the investments and this also varies during different times of the year. Blaney also stated that the January balance is high because his office does tax collections countywide and then the appropriate amounts are transferred to the municipalities. Fewell asked if the County receives reimbursement from the municipalities for doing this and Blaney stated that municipalities can choose to have funds transferred to them either once a day or once a week. If they choose to have funds transferred once a day there is a fee of \$1 per parcel, but there is no fee to transfer funds once a week.

Motion made by Supervisor De Wane, seconded by Supervisor Schuller to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

4. Director's Report.

Blaney spoke more on the foreclosure process and stated that they will be going to court on the pending foreclosures during the first week of June. Their current inventory of foreclosure parcels at this time is less than 10. He has worked with the Highway Department to get "for sale" signs posted on some of the properties and this has been beneficial.

Steffen asked for clarification as to how the number of foreclosures got reduced down from 400 to less than 10. Blaney stated that they start the foreclosure process in November and do a year's worth of delinquent taxes at a time. Anyone who had delinquent 2008 taxes is sent a legal notice as well as anyone who would have an interest in the property such as a mortgagor holder or land contract holder. In most cases most of the properties with mortgages on them are paid off by the mortgage company and then the mortgage company commences their own foreclosure action. Blaney continued that sometimes owners of the property notify the Treasurer's office that they no longer want the property. A lot of the foreclosure parcels are vacant land. They foreclosure on very few homes or buildings.

Blaney concluded by stating that if any of the Committee members wished to tour his office or have procedures explained further, they would be welcome to stop in at any time.

Motion made by Supervisor De Wane, seconded by Supervisor Steffen to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

Child Support Agency

5. Budget Status Financial Report for March, 2011.

Child Support Director Maria Lasecki stated that revenue and expenditures are basically in line with projections. Revenues are slightly lower, but this is due mostly to timing issues and she explained that tax offsets and intercepts affect a great deal in reimbursing costs as well as back child support and they are currently in this period. She anticipates seeing an increase in revenues in April. As far as expenses are concerned, Lasecki reported that they contract with a call center in Milwaukee and this call center has billed the County for the first two quarters of 2012 so it looks like the expenses are up, but they are not. She is currently looking at this area to see if there is any way to reduce that expense or bring the services back in-house.

Fewell stated that he has heard complaints with regard to the call center and Lasecki confirmed that she does field quite a number of complaints with regard to this as does her staff. She stated that the call center adds additional steps to the child support process and in line with LEAN and the fact that she needs to look at not only revenue generated but also expenditure reductions, this is something that she is evaluating. She stated that she will be in Milwaukee on May 10 to visit the call center and take a closer look at the system. Supervisor Schuller asked what the term of the contract is with the call center and Lasecki answered that the contract will expire at the end of 2012. She continued that there was a push at the State level to look at call centers statewide. Ultimately only five counties have come onboard with the call center environment. She continues to look for suitable options and she will continue to keep the Committee advised of these.

Steffen asked if there are other call centers in the State that would create competition to provide a better level of service. Lasecki stated that it is challenging for child support customers who live in Green Bay to embrace the fact that in order to get answers on their case they have to place a long distance call to Milwaukee and then in order to get a response they need to wait two days and call that same number back when their case worker is located in Green Bay. She continued that it is challenging to defend that with the customers. She also felt that service provision comes from knowing your cases and details relevant to cases which her staff does and sometimes a lot of issues go away if you simply know that the person who is able to help you is available when you need them. She looks at this from a more pragmatic standpoint and she is looking to make it as easy as possible for customers to access child support services rather than put up roadblocks.

De Wane felt that more evaluation needs to be done and he looked forward to hearing Lasecki's ideas as they emerge. Lasecki stated that she has formed a group of 11 staff members in her office that meet to try to develop a plan that they feel will work and she will listen to them as they are the ones performing the work and she will bring this to the County Executive and this Committee.

Motion made by Supervisor De Wane, seconded by Supervisor Schuller to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

6. Director's Report.

Lasecki stated that Child Support recently held a LEAN Kaizen event and she stated that LEAN is amazing and she has seen what it has done throughout the County. She distributed the Brown County LEAN project charter, a copy of which is attached. She is honored to be a facilitator because she sees firsthand the connections it makes and the ways in which not only the people within our community are served better and at a higher level but also the way in which employees work together.

She briefly explained her Kaizen event which consisted of a value stream map of the stipulation process and she concluded her report by stating that it was a very successful event and she was very pleased with the results. The event materials were available for the Committee to view.

Motion made by Supervisor De Wane, seconded by Supervisor Carpenter to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

Information Services

7. Information Services Report.

Kevin Raye, Network Support Manager, introduced himself to the Committee and extended an invitation to anyone who wished to tour the data center to do so. He felt IS is one of Brown County's hidden assets and they do not get a chance to promote themselves much as they are mainly behind the scenes.

He also stated that they are currently in the process of revamping their reports to have more meaningful information, including what projects they are working on and what the status of those projects is. He urged the Committee to contact him if there is anything specific they would like to see included on the monthly reports.

Motion made by Supervisor De Wane, seconded by Supervisor Schuller to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

County Clerk

8. Staffing Updates/Request.

County Clerk Darlene Marcelle and Deputy Clerk Sandy Juno welcomed the new Committee members and welcomed back the returning members. Marcelle also extended an invitation to all Committee members to visit her office at any time to see the many things they do in the office.

Marcelle continued with a staffing update and stated with the two extra recall elections her staff is very, very busy. She also noted that they are at the height of the season for passports and marriage licenses as well. She is looking for a temporary employee for a few hours a day through the end of the year to help out. She said there were a number of State timelines they need to meet with regard to the elections. Chair Fewell asked if they have already made a formal request for a temporary employee and Marcelle stated that a formal request had not been made as of this time, but she has been exploring this with County Executive Troy Streckenbach.

Steffen commented that he was a customer of the Clerk's office during the course of his candidacy and his interactions with the staff were very, very good and the service level he received was exceptional. Marcelle stated that she prides herself as well as her entire staff on customer service. De Wane also commented on the great customer service provided in the Clerk's office. Fewell also said that the work done by the Clerk's office on election night is very good and the results come in very quickly and there have been no controversies with the results. Marcelle stated that she has 24 Clerks in the County that she works with in the municipalities and she stated that they are all great people to work with and a good network. Marcelle also stated that the IS Department provides two employees to assist on election night that also do a great job.

9. Director's Report.

Marcelle stated that her Director's Report material was covered in Item 8.

Motion made by Supervisor De Wane, seconded by Supervisor Carpenter to receive and place on file Items 8 & 9. Vote taken. MOTION CARRIED UNANIMOUSLY

Human Resources

10. **Human Resources Activity Report for March, 2012.**

Motion made by Supervisor De Wane, seconded by Supervisor Schuller to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

11. **Director's Report.**

Human Resources Manager Debbie Klarkowski stated that she will report back to the Committee in May with information that had been requested regarding vacancy savings.

Klarkowski also provided the Committee with a copy of the Human Resources 1st Quarter 2012 Report, a copy of which is attached. Klarkowski stated that the March Budget Status Financial Report for Human Resources was not available at the time agenda items were turned into the Board office so that will appear on the May agenda. Klarkowski also had copies of the 2011 annual report available for new Committee members. She concluded by inviting any Committee members to stop by her office or call her anytime with any questions they had.

Motion made by Supervisor Schuller, seconded by Supervisor De Wane to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

Department of Administration

12. **Budget Status Financial Report for February, 2012.**

Interim Director of Administration Carolyn Maricque introduced herself to the Committee.

She stated that the variances shown on this report are due to salaries and more specifically the Director of Administration position that is open as well as a few project team positions that are vacant. The account supervisor at Community Programs is part of Administration's table or organization so this also shows lower personnel, but this is offset by the transfer in.

Motion made by Supervisor De Wane, seconded by Supervisor Steffen to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

13. **2012 Budget Adjustment Log.**

Motion made by Supervisor De Wane, seconded by Supervisor Schuller to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

14. **2012 Bonding Overview.**

Carolyn Maricque stated that the Board will be voting on bonding at the May meeting and also stated that approval of various projects going out for bonding has already also been given. Maricque provided the Committee with the Financing Discussion - 2012 Capital Projects Borrowing report to refresh their memories. Chair Fewell explained that at the time of the budget in March the Board voted to do the bonding. What will be done at the May County Board meeting will be voting to sell the bonds, although the bonds will have been sold in the morning. Steffen asked what the ramification would be if the Board does not pass the bonding vote. Maricque stated that the ramifications would be delay of projects and we would have to go back and do different bonding with bond buyers which would probably result in a very poor reflection on Brown County. Steffen asked if the bond rating could be affected and although Maricque could not say with certainty that this would affect the bond rating, she felt the stability of the organization would also be looked upon and the bond buyers would be concerned. Steffen asked if any costs have been incurred for any of the bond projects and

Maricque stated that there are bond counsel costs and financial management costs related to these projects so there would have been costs that have been incurred and she directed the Committee's attention to Page Two of the handout that shows costs of issuance allowance.

Fewell explained that when the bonds are sold, they are for a specific project and the bonding being discussed now is for the library renovations, highway projects and the radio project. Steffen asked if the specifics of each portion of a project are broken down within the bonding and Maricque stated that the bonding is not broken down other than that is for example for the library renovations project. Maricque also stated that it should be kept in mind that they do look at the trending as to what the bonds will cost for levy because they do not want to see dips and valleys in levy cost prior to issuance each year, so when they look at the bonding, they look at for instance a 20 year bond issuance, that the life of the equipment that they are purchasing is within that realm.

Steffen asked if when the bond amounts are communicated to the Board as well as the public at large, if the figure given is for the initial amount of the bond or if interest is included. Maricque stated that it is communicated as the initial amount of the bond, but she felt that people have also been made aware of the interest rate as well. Steffen felt that since the taxpayers are paying for these projects, it was important for them to know what the total cost will be, including the interest and Maricque agreed.

Motion made by Supervisor De Wane, seconded by Supervisor Schuller to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

15. **Review of Purchasing Policy. *Motion at Exec Cmte: To refer to Admin to discuss the drafting of a Resolution or Ordinance relative to Purchasing.***

Interim Director of Administration Carolyn Maricque stated that she had met with the former Chair of the Administration Committee with regard to this and in light of the fact that there is a new DOA coming on, they wanted to identify some of the topics for which they are going to be seeking clarification, but they do not have an actual ordinance at this time.

Chair Fewell asked if what was being looked at is changing the parameters on purchasing. Maricque stated that what they are looking for is an ordinance to make sure that the Admin. Department clearly understands the Board's intentions as far as the procurement process so that everyone is aware of the process and to ensure consistency. She continued that the ordinances in their current form do not contain much as far as the purchasing policy. Fewell felt that one of the priorities for the purchasing policy should be that Brown County and Wisconsin vendors be used whenever possible. He also felt that bulk purchasing as well as centralized purchasing should be considered. Maricque reiterated some of the items contained in her Director's Report as items they would like to clarify and address in the proposed purchasing ordinance and these included:

- Request for proposals will be included in the appeals process
- Clarification of requested Board approval for legal services and outside consulting services
- Composition of the selection team for a request for proposal (RFP)
- Dollar thresholds for Committee and Board approval
- Purchase of operating consumables

Maricque stated that the Department of Administration will bring back a proposed ordinance on this but she would expect that this would take several months.

Motion made by Supervisor Carpenter, seconded by Supervisor De Wane to hold for one month. Vote taken. MOTION CARRIED UNANIMOUSLY

15a. **Request for Quote (RFQ) for Qualified Security Services Needed for Payment Card Industry (PCI) Project.**

Maricque stated that this deals with consultant services and it goes back to the clarification she spoke about earlier about what needs to come to the Board as far as requests for proposals on contracts.

Risk Manager Barbara West explained that 14 departments throughout the County accept credit card payments and there are nine different ways these transactions are processed. The County is required to comply with 220 payment card industry regulations as to how information is stored, who has access to information, etc. West continued that the current network is a "flat" network so everything is connected together and what they intend to do is have a vendor come in to help segment off certain aspects of the system, such as the airport, golf course, and library to restrict who has access to those areas of the network to reduce scope and make it easier to comply with the regulations. West continued that the payment card industry approves payment card specialist vendors and they are looking to work with one of these vendors. She also stated that she had funds in the budget for 2012 to bring in someone to help with this project.

Supervisor Carpenter asked if this RFQ had already gone out and West stated that it had. West continued that they do not have a vendor as of this time, but what she seeking is approval to go out and get a quote from a vendor. She is trying to speed this up but stated nothing can be done until they receive approval of the Admin. Committee and the Board and then they will enter into a contract with a vendor. West stated that they would like to get some of the segmentation done this year. She continued that they could have gone out and got a vendor and then asked for approval based on the requirement that all consultant and legal fee contracts have to go through the Committee and Board, or, they can go this route and she felt that this would be the easier way to go because they would get the approval up front to go out and get the vendor through the RFQ process and then when a vendor is found they would contract with them.

Fewell said the catch he sees would be in an appeals process if the Committee is not approving a specific vendor. West stated that there is an appeals process in place and continued that once a contract is awarded to someone, then the other vendors are notified and they have a period of time to appeal before a contract with a selected vendor is finalized. West continued that any vendor who meets the qualifications of being certified by the pay card industry would also meet the County's specifications and thus the contract would be awarded based on cost. Fewell felt that this process was somewhat micromanaging in the sense that approval had already been given for the project and if a bid comes back within the budget that had already been approved, the Committee does not have a lot of say. If a bid would come back for more than the budgeted amount, then he would expect that to be reported.

Supervisor Carpenter agreed with Fewell in that this appears to be a micromanaging step and stated that if the money for the project is allocated at budget time, Admin. has the right to put out the RFQ and get the information they need as long as they stay within the budget. Maricque pointed out that the Board has an ordinance in place currently that requires all legal services and consultant contracts be approved by the Board and this is the method that they are currently utilizing before they go out and contract for services.

Steffen asked where in the budget this project would show up and Fewell stated that it would be included under professional services. Fewell continued that Admin. has the responsibility of showing how these professional services dollars will be spent and they are broken down and run through the internal auditor, but the breakdown does not show up in the budget book. Steffen did feel that some efficiencies added to this process would be beneficial but he did not feel it was unusual for government to have both a budgeting process and an authorizing process.

Motion made by Supervisor Steffen, seconded by Supervisor Schuller to approve. Vote taken. MOTION CARRIED UNANIMOUSLY

16. Interim Director's Report.

Maricque stated that she had already covered most of the items in her Director's Report, but she did wish to advise the Committee that the new Director of Administration would be starting on Monday, April 30, 2012.

Maricque also provided an overview as to where they are at for the 2011 unaudited financial statements as there have been some significant changes since this was discussed at the last meeting. She stated that when they first budgeted they were expecting to utilize about \$2.7 million in general funds and in the last report she gave us they were expecting about \$1.2 million, however, due to significant saving with Community Programs they will now be returning about \$2.9 million for levy funded departments back to the general fund.

Maricque distributed the unaudited financial statement amounts, a copy of which is attached, and stated that this is a very high level overview of departments that are either levy funded or could potentially be levy funded. Maricque also provided the Committee with a report from Human Services, a copy of which is attached, that outlines the fund balance of Community Programs.

Human Services Director, Brian Shoup, stated that the funds being returned is the culmination of some service changes that have been made over the last several years. For example, in the Children and Families area, there was an increased emphasis on keeping children in their own homes whenever possible. If placement becomes necessary, they look to foster care or group homes as opposed to institutional placements. They also try to keep treatment on an outpatient level as much as possible when dealing with adults. Human Services will continue to look to diversion care in place of inpatient care whenever possible.

County Executive Troy Streckenbach also stated that going into the 2011 budget, there was a structural deficit of \$2.9 million. During 2011, departments were able to maintain their costs through events such as LEAN along with just watching the dollars. Through a combination of multiple different systematic changes, we have been able to take a \$2.9 million dollar structural deficit to the point where they are actually returning \$3.9 million back to the general fund. He urged the Committee to see that the staff and department heads are working diligently to figure out how to do things better, faster and more efficiently for the County. He also stated that employee morale and public morale is still somewhat subdued and Streckenbach felt that every opportunity we get to remind the public and employees what we are doing is of asset. He continued that the County has many good things going on and he wants to build on that momentum and make Brown County a good place to live, work and play.

Maricque stated that the CTC fund balance has been earmarked for a number of items which are broken down on the handout. She wanted to make sure the Committee knew at budget time that they were not simply putting funds aside, but that they really were for a specific purpose. There are some things coming up in the next few years, such as Family Care, that will need funds. Shoup stated that the projects they have earmarked are high cost one time only project initiatives and the funds are from savings over time, not new money.

Shoup outlined the projects they have earmarked the fund balance reserves for as follows:

- Develop Interfaces for Phase III of EMR which is the electronic medical records conversion. This is a federally required initiative and Phase III will be to bring the electronic environment to the services at Sophie Beaumont

- CTC Renovation – Shoup explained that they have the opportunity to look at some potential restructuring at the hospital that could, for the first time, make hospital inpatient services available for Medicaid reimbursements. Right now, due to the size of the hospital, the CTC is prohibited from receiving any reimbursement from Medicaid for populations 18 – 64 years old, which amounts to about 95% of their admissions. Shoup stated that if the number of inpatient beds could be reduced from the

current 35 down to 16, that would make those beds eligible for Medicaid reimbursement which could result in significant income for the County. At the same time, if we could convert the other half of the beds to what is known as crisis beds or diversion beds, which provide an intermediate level of care, many of the admissions would be more appropriate. This would require renovations to the CTC consisting of putting up a wall down the middle of the hospital to separate the inpatient beds from the diversion bed area. Shoup stated that this would help reduce costs as well as provide for management of the chronically mentally ill population more effectively and efficiently and also put the CTC on a more sustainable long term track. Shoup is still studying this concept and is not at a point to propose this yet, but he is very serious about it and he believes it would be promising.

-Family Care Conversion and Post Family Care Reserve– This relates to the Family Care transition that we are facing in the first quarter of 2014. Brown County will be exiting most of the long term care business and this will initially cost Brown County dollars. Over the following five years there will be a buy down. Maintenance of efforts will need to continue with the levy dollars that we have had historically going into the long term care services that have been provided, however over that five year buy down, the County's costs will go down and by year four it is projected we would break even and in year five the County should save dollars and will continue to save dollars thereafter. Shoup noted that they have been putting money aside for this and no funds will come out of operating for this or require bonding or any new dollars.

-LTC Unit, Adult Behavioral Health Unit and agency wide high cost clients – Shoup explained that their department has a small group of highly volatile high cost clients. These clients cannot be anticipated and are random, but they require high cost care. These are individuals that are assaultive and sometimes dangerous, however, they are not criminals. They have brain organicity and similar problems and are unable to control their behavior. These clients can cost \$1 million to \$1.5 million annually in care. To date no fund has been established for high cost clients that can be set aside and drawn from to provide the care rather than taking the hit from the operating budget. Shoup felt it would be an intelligent approach to set up these funds for these types of cases.

Shoup continued that even with Family Care, the County will still be legally responsible for individuals who come out of Family Care with a mental health diagnosis and requires high cost care or institutionalization or hospital placement. Family Care districts are allowed to dis-enroll these clients and then this would come back to the County. This is something which Brown County, in conjunction with other counties, are lobbying on to see if they can get some relief from that.

Shoup also stated that in their juvenile justice program, occasionally the courts send individuals who have been adjudicated delinquent to Lincoln Hills, the State youth correctional facility in Lincoln County. This is high cost and historically the State has given funding to help pay for this and cover some other costs. The problem is that the State has balanced its budget and addressed its deficit in State correctional programs by raising per diems and then charging the County. At the same time, they have reduced their rate that the County gets to cover the services. Shoup continued that we lose control whenever Brown County commits a youth to Lincoln Hills. Shoup felt there was a possibility to develop some services locally by partnering with the Sheriff and through detention facilities to provide some shorter term services and manage some of this population better and more cost effectively.

Steffen asked Shoup what percent of the Human Services budget relates to expenses of State and/or federal mandates. Shoup stated that the levy amount is \$17 – 18 million. Fewell clarified that that is the amount taxpayers are putting into community programs and the rest comes from a variety of state and federal dollars and some service fees. Steffen asked what amount of the \$17 million relates to services that are mandated but remain unfunded. Shoup gave the example of long term care being converted to Family Care and said that the

funding mechanisms from the State will compensate about 60 percent and 40 percent is levy. Shoup also stated that most of the services they provide are mandated.

Steffen felt it was important that it be mentioned to elected officials at the City and State level that the County has concerns about the level of unfunded mandates imposed upon the taxpayers and that we would welcome any help they could give us.

Maricque wished to make one final point that the information provided on the report is unaudited. The auditors will be in the following week and after that a final report will be done.

Motion made by Supervisor De Wane, seconded by Supervisor Schuller to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

Corporation Counsel – No agenda items.

Although Corporation Counsel did not have any agenda items, interim Corporation Counsel Kristen Hooker introduced herself to the Committee following Item VI above. She is acting in place of John Luetscher and stated that any issues that had previously been directed to Luetscher can now be directed to her attention.

Other

17. Audit of bills.

Motion made by Supervisor Carpenter, seconded by Supervisor Schuller to pay the bills. Vote taken. MOTION CARRIED UNANIMOUSLY

18. Such other matters as authorized by law.

Motion made by Supervisor De Wane, seconded by Supervisor Carpenter to adjourn at 7:39 p.m. Vote taken. MOTION CARRIED UNANIMOUSLY

Respectfully submitted,

Therese Giannunzio
Recording Secretary

Brown County LEAN Project Charter



Project Name	Project Facilitators
Standardization of Stipulation Process	Beth Rodgers/Lynn V.

One Sentence Description

The Child Support Agency desires a consistent, effective method of stipulating cases outside the court system where possible. The objective is to have consistent service levels to all participants.

Project Champion/Sponsor	Sponsoring Organization
Maria Lasecki	Child Support Agency

Project Type (Kaizen, 5S, VS, Std Work, etc)

VSM, Standard Work

Team Members

Name	Organization/Title	Phone
Susie Berth	Child Support - Lead	448-7764
Amy Kocha	Attorney	448-4105
Ann Schmidt	CS Financial	448-7602
Ana Lares	Receptionist/Translator	448-7834
Kathy Doney	Enforcement Worker	448-7614
Karen Ferry	Enforcement Worker	448-7606
Kara Herrbold	Enforcement Worker	448-7609
Amy Miller	Enforcement Worker	448-7610
Tracy Tilot	Child Support - Enforcement	448-7615
Robyn Gillis	Human Services - Econ Support	
Carla Weber	State of Wisconsin - CSA	
Joleen Krings	Clerk of Courts	

Principle Stakeholders

Participants, Court Commissioners, Child Support Agency (funding)

Date Chartered	Project Start Date	Target Completion Date
3/20/2012	4/24/2012	4/26/2012

Process Bounds	Start Point	Stop Point
	Info received	Court order is established

Process Importance - Business Need for Improvement

1. More efficient process - time to move document to court order by stipulation; keeping cases out of court.
2. Consistent process - find the **one best way**!
3. Recognize the staff who are doing a good job, especially in the performance evaluation process, by establishing standards and measurements.

Process Problem

The Child Support Agency has many staff who work with the Stipulation Process. Each of the staff members have their own way of doing this work; some of the practices are more successful than others. The VSM event will document the multiple ways of doing this work, find the one best way, which will provide consistency and an opportunity to document the process into standards. The standards will be measured and management will have an opportunity to report successes and growth opportunities. The stipulation process, if managed effectively, will improve efficiencies for the participant, child support worker, management, the child support attorneys, court system, and ultimately the taxpayers.

Project Approval Signatures				LEAN Steering Committee
Role	Champion/Sponsor	Team Leader	Lead Facilitator	
Name	Maria Lasecki	Susie Berth	Lynn V./Beth R.	Lynn V.
Department	Child Support	Child Support	HR/IS	Org Develop Coord.
Signature				

6



Brown County SIPOC Form

SIPOC for:

Child Support Stipulation Process

Process Steps

Information is received from participant and/or regarding a participant

Draft motion papers and file with Clerk of Courts

Information Gathering

Signatures

Court order established

Suppliers

Who

Human Services
cont'd
Employers
Participants
Child Support Admin (State)
State of Wi

Inputs

What

Demographics, household comp, pregnancy, eligibility
Application for certain public asst. info comes to Child Support
Participants wage and health insurance info
Demographics, DOB, info on child, court order in county/state
Other children from relationships
Policies, computer systems, interfaces with other organizations (SSA, DIHLR) and funding
Laws, practices

Process

Actions

Contact custodial parent; relationship (stip or hearing)
Follow up if no response
Gather information from employer
Research other factors in participant file (other children, etc.)
Understand the placement arrangements
Calculate child support payment.
Mail, have participant come to office, or hearing

Outputs/Results

Results/Deliverables

Court Order

Customers

Receiver/User

Participants
Court Commissioners
Child Support Administration (funding)
Clerk of Courts
Other Attorneys

Child Support

Action to Compel Process

	Steps	%	(in min)	%	(in ft)	%
Value Added (green)	31	17.1%	1,618	1.7%	0	0.0%
Non-Value Added	42	23.2%	125	0.1%	0	0.0%
Waste (red)	108	59.7%	91,679	98.1%	4,314	100.0%
Total	181		93,422		4,314	

Future ("Should Be") State

	Process Steps	%	Time (in min)	%	Distance (in ft)	%
Value Added (green)	30	18.3%	1,613	2.5%	0	0.0%
Non-Value Added	40	24.4%	119	0.2%	0	0.0%
Waste (red)	94	57.3%	63,735	97.4%	4,014	100.0%
Total	164		65,467		4,014	
% Improvement	9.4%		29.9%		7.0%	

ACTION REGISTER

Project Name: Child Support Stipulation Process					
Project Goals: 1. More efficient process - time to move document to court order by stipulation; keeping cases out of court. 2. Consistent process - find the one best way! 3. Recognize the staff who are doing a good job, especially in the performance evaluation process, by establishing standards and measurements.					
Date: 4/26/2012					
No.	Operation Improvement (What)	Responsible (Who)	Expected Results	Due (When)	Comments
1	Research how to enter non co-op status so Economic Support consistently gets notifications. It is felt that this is a glitch in the State system.	Carla will get back to Susie and Maria	Notification is sent sometimes but not always. Causes duplicate step to do an email. Want consistent notifications with one step.	5/8/2012	Training Standardize procedure
2	Research cost of folding/stuffing machine. Or contact another county office to see if CS could use, ex. Treasurer Get estimates of the number of pages printed/mail to do the cost justification.	Amy M.	Automate routine task.	5/10/2012	Automate
3	Training on CARES system to find appropriate data, Social Security Screen, etc.	Robyn	Already in process - Robyn already has training scheduled and has added this topic to the list of training items.	5/31/2012	Training Standard procedure
4	Standardize all letters. L003 Issues Letter	Susie Kara		6/1/2012	Standardize procedure
5	Issues letter states return in 10 (ten) day. Change to 5 days before printing. Training is needed.	Susie	This will reduce the wait time.	6/1/2012	Training Standardize procedure
6	Appointments are kept in conference room, personal outlook, and in the public folder. Some employees don't know that the conference room calendar exists. Need to	Karen		5/31/2012	Training Standardize procedure

Project Name:
Child Support Stipulation Process

Project Goals:

1. More efficient process - time to move document to court order by stipulation; keeping cases out of court.
2. Consistent process - find the one best way!
3. Recognize the staff who are doing a good job, especially in the performance evaluation process, by establishing standards and measurements.

Date: 4/26/2012

No.	Operation Improvement (What)	Responsible (Who)	Expected Results	Due (When)	Comments
13	Set the standard for the Clerk II to change the court case # the system within 12 hours.	Susie		5/7/2012	Set Standard
14	Acknowledgement and service will be printed when the people show up at the appointment. The system doesn't save the document unless it is printed.	N/A	Decided not to do....minimal impact.		
15	Train the staff how to change the printer number if printing from the conference room.	Tracy		5/31/2012	Training
16	Set the standard for 7 days for the appointment time from 10 days.. Change the letter and communicate to the staff.	Susie	Staff meeting agenda item	5/31/2012	Set Standard
17	Disposition the acknowledgement and appointment while the CP/NCP are signing the paper work. Eliminates the transport.	Tracy		5/31/2012	
18	Review the benefit of having the "type" of work sorted when giving to the attorneys. Also need to have it separated by the EW to return the file. Change the standard to 2 days.	Amy K.	Reduce wait time for the return to the Enforcement Worker.	7/1/2012	Set Standard
19	Standard - Hearing cancellation notice goes out to the parties with the stipulation. Email Jolene. Document this standard and inform all staff at a staff meeting.	Susie Kara		6/1/2012	

Project Name:

Child Support Stipulation Process

Project Goals:

1. More efficient process - time to move document to court order by stipulation; keeping cases out of court.
2. Consistent process - find the one best way!
3. Recognize the staff who are doing a good job, especially in the performance evaluation process, by establishing standards and measurements.

Date: 4/26/2012

No.	Operation Improvement (What)	Responsible (Who)	Expected Results	Due (When)	Comments
28	Research an Appointment Line telephone number that would be provided to the CP/NCP for responding to the correspondence to make an appointment.	Karen Tracy		7/1/2012	
29					
30					
31					

HUMAN RESOURCES DEPARTMENT

Brown County

305 E. WALNUT STREET
P.O. BOX 23600
GREEN BAY, WI 54305-3600



DEBBIE KLARKOWSKI, PHR

PHONE (920) 448-4065 FAX (920) 448-6277 WEB: www.co.brown.wi.us

HUMAN RESOURCES MANAGER

TO: Administration Committee

FROM: Debbie Klarkowski
Human Resources

RE: Human Resources 1st Quarter 2012 Report

DATE: April 26, 2012

EMPLOYEE RELATIONS:

A draft of the employee handbook was distributed to internally for review by department heads. We anticipate the handbook will be placed on the next Executive Committee's and County Board's agenda for approval. Recommended revisions to Chapter 4, Personnel Policies will be placed on the May agenda for Executive Committee review and approval and then to full county board.

Brown County has been accepted into the Compensation Pilot Program with the state wide consortium. Once the project plan and timeline is developed by the consortium, information will be presented to committee and board.

BENEFITS:

During the 1st Quarter of 2012 Brown County solicited a request for Proposal for a Flexible Spending carrier and a new VEBA (Voluntary Employee Benefits Association) Plan. The selected vendors are Genesis (Flexible Spending Administration) and ING (VEBA Plan Administration). An aggressive implementation plan was developed and executed, meeting the April 1st implementation date. A special enrollment period including sixteen educational meetings with representatives from human resources and vendors were held to educate employees on the health care plans from the Base PPO to the CDHP (High Deductible Plan), the new flex spending vendor, and VEBA.

The County's health insurance claims administrator (UMR) continues with onsite one on one employee meetings addressing questions and concerns. These meetings are coordinated quarterly for employees.

ORGANIZATIONAL DEVELOPMENT:

LEAN – 1st Quarter Accomplishments

The external (Post Office) mail process event was held on March 26 and 27. This was the first event that impacted county-wide process. Karen Beno, Document Center Lead was the Project Leader. There were 11 participants representing 9 departments. The improvements identified in the event, once implemented, will result in a 92.8% decrease in the process; 79.4% in time and 98.1% in distance travelled. Team members will continue to institute the changes, which include direct delivery of mail and increased use of scanning and emailing. The successful implementation will require continued communication and cooperation from all departments. The event was facilitated by Maria Lasecki and Kristy Warden.

Outagamie County has embarked on their LEAN journey. We will continue to find opportunities to collaborate with them. Several representatives attended the March Steering Committee to learn more about Brown County's projects, process, and accomplishments.

Several organizations have reached out to Brown County for information, such as Waukesha County and the Wisconsin Finance Officers Association.

LEAN – 2nd Quarter Plans

The following events have been scheduled:

- NEW Zoo – Zoo Boo Planning Efficiency – April 11-12
- CTC – Scheduling/Staff Call-in Process – April 16, 17, 19
- Human Services – 3rd Party Billing – April 24, 26
- Child Support – Stipulation Process – April 24-26
- Port & Solid Waste- Household Hazard Waste Collections – May 1-2 (tentative)
- Human Resources – Hire/Term Process – May 8-10
- UW – Extension – 6S Kitchen Area – June 5-6
- Health Department – New Licensures – June TBD

LEAN – Future

The County Executive has, as an accountability measure, required that each department hold at least one LEAN event during 2012. As a result of this communication, the following events have been submitted and will be coordinated with the LEAN facilitators and the department head:

- Administration – Annual Project Workload Distribution
- Airport – Utility Worker Staff Assignments for Terminal Cleaning
- Golf Course – Mowing routes
- Human Services – Contracts Processing
- Land & Water Conservation – Nutrient Management Plan Review Workload Distribution
- Library – Technical Services Department New Book Processing
- Planning & Land Services – GIS/LIO Addressing Process
- Public Safety 911 Communications – Scheduling and staffing of shifts
- Public Works (Highway) – Timecard/Kronos timekeeping process, project tracking, outlying shops
- Public Works (Facilities) – Archibus work creation, prioritization, assignments, closing work orders
- Register of Deeds – Death and marriage certificate filing, issuance
- Syble Hopp – 6S Storage/Workbench

Table of Organization Study Group

The Table of Organization Study Group meets every other Thursday or is contacted through email to receive updates.

1. Public Works

- Park Rangers were re-assigned to Highway Crew for the period January through March. This was a successful pilot project – the Rangers were able to provide the needed support, albeit the winter was mild; one employee has interest in transferring permanently to the Highway Crew; one employee recently displaced as a Park Ranger will return to the Park Ranger status.
- Public Works Director interviews were held, candidate selected, and hiring completed.
- Mid-level management organizational structure will be worked on and presented to the Study Group in the 2nd quarter.

2. NEW Zoo & Parks

- Governance Model Study was submitted by the vendor.
- Initial review of study recommendations with NEW Zoo & Parks Director, HR Manager, and Organizational Development Coordinator.
- Preliminary recommendations for table of organization changes.

- Presented and discussed study with the Study Group.
 - HR and NEW Zoo will continue with the planning for the transition. Recommendations will be presented at Study Group meeting in May.
3. IS Department
- Organizational Development Coordinator is working with the IS Department. The team is working on determining their service level definitions, creating transparency and measurements, customer service focus, and defining leadership philosophy. Recommendations will be brought to the Study Group after this preliminary work detail is completed, an organizational structure that will support Brown County needs.

Training

Managing Employee Performance training was provided to 105 managers and supervisors during January and February. Although the training was optional, the turnout was exceptional. The new employee evaluation forms were distributed prior to this training. The format includes setting objectives with the employees and accountabilities for key position functions. The format is designed to create an interactive conversation between management and employees. Managers and supervisors will be sharing the new format with their employees.

Other

Researched and started the documentation for Succession Planning.

KRONOS AND HR/PAYROLL SYSTEMS:

Implementation of Krono's continued in the first quarter of 2012. Departments in the Northern Building, Land Conservation, UW-Extension, Health Department and Museum went live on Kronos first quarter. All departments with the exception of Sheriff and Library are expected to be implemented second quarter.

SAFETY/OCCUPATIONAL HEALTH:

The Occupational Health Nurse continues to implement strategies to encourage employees/ Departments to take proactive measures in preventing injury and illnesses throughout Brown County. This quarter has been busy coordinating and conducting training sessions at various locations. Human Services staff was among the groups who participated in some of the training, engaging in learning activities stressing the importance of practicing universal precautions and proper blood borne pathogen handling. The department worked with the State pursuing the training as CEU credits for staff. Their efforts paid off with attending staff earning continuing education credits. Other projects involved coordinating safety training for the Public Works Department and jail staff. Ergonomic education awareness increased first quarter, resulting in multiple requests from several locations to conduct assessments and implement appropriate changes.

The Occupational Health Nurses continues to make strides toward prevention and encouraging safety as part of each employee's job.

Staff Announcements

The department welcomed new staff in the first quarter; Lorrie Blaylock transferred into the department as the County's Benefits Specialist. Lynn Fuss moved from the Benefits Specialist role to a Human Resources Analyst. Tom Smith joined the department as Human Resources Analyst, transferring from a supervisory role in the Public Safety Department.

cc: County Executive

Brown County, WI

Financing Discussion

2012 Capital Projects Borrowing

Presented to the Board of Supervisors

March 21, 2012

Public Financial Management, Inc.
115 South 84th Street, Suite 315
Milwaukee, WI 53214
414-771-2700
414-771-1041fax
www.pfm.com



The PFM Group
Public Financial Management, Inc.
PFM Asset Management LLC
PFM Advisors

Initial Authorizing Resolutions



Today the Board has three (3) Initial Resolutions related to the County's 2012 capital borrowing.

The three resolutions are summarized as follows:

Library Project	
Project Costs	1,500,000
Cost of Issuance Allowance	30,000
	1,530,000
Highway Projects	
Project Costs	6,070,000
Cost of Issuance Allowance	122,000
	6,192,000
Interoperable Radios	
Project Costs	1,645,000
Cost of Issuance Allowance	33,000
	1,678,000
Total Not to Exceed Amount	
	9,400,000



Example Debt Service Schedules

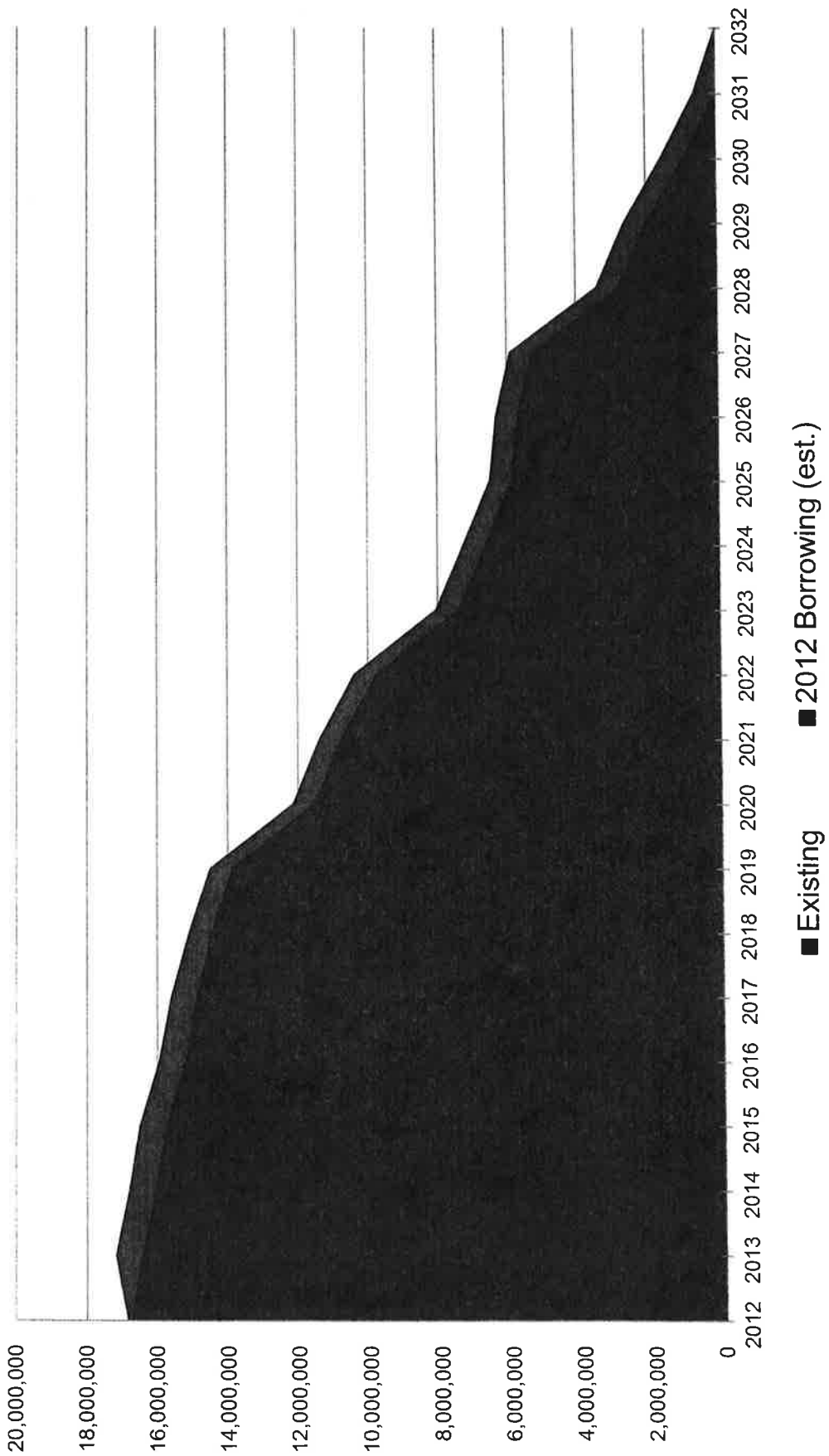
The estimated amortization schedules for the three different components of the 2012A Borrowing are as follows:

Year	Library Portion		Highway Portion		Radio Portion		Total - Series 2012A		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total
2012	--	17,517	--	77,879	--	8,400	--	103,796	103,796
2013	65,000	42,040	100,000	186,910	330,000	20,160	495,000	249,110	744,110
2014	70,000	41,520	105,000	186,110	330,000	17,520	505,000	245,150	750,150
2015	70,000	40,820	110,000	185,060	335,000	14,220	515,000	240,100	755,100
2016	70,000	39,980	115,000	183,740	340,000	10,200	525,000	233,920	758,920
2017	70,000	39,000	120,000	182,130	340,000	5,440	530,000	226,570	756,570
2018	70,000	37,880	340,000	180,210	--	--	410,000	218,090	628,090
2019	75,000	36,620	345,000	174,090	--	--	420,000	210,710	630,710
2020	75,000	35,120	350,000	167,190	--	--	425,000	202,310	627,310
2021	75,000	33,470	360,000	159,490	--	--	435,000	192,960	627,960
2022	75,000	31,670	370,000	150,850	--	--	445,000	182,520	627,520
2023	80,000	29,720	380,000	141,230	--	--	460,000	170,950	630,950
2024	80,000	27,480	390,000	130,590	--	--	470,000	158,070	628,070
2025	85,000	25,080	400,000	118,890	--	--	485,000	143,970	628,970
2026	85,000	22,360	410,000	106,090	--	--	495,000	128,450	623,450
2027	90,000	19,470	425,000	92,150	--	--	515,000	111,620	626,620
2028	95,000	16,230	440,000	76,850	--	--	535,000	93,080	628,080
2029	95,000	12,620	460,000	60,130	--	--	555,000	72,750	627,750
2030	100,000	8,820	475,000	41,730	--	--	575,000	50,550	625,550
2031	105,000	4,620	495,000	21,780	--	--	600,000	26,400	626,400
	1,530,000	562,037	6,190,000	2,623,099	1,675,000	75,940	9,395,000	3,261,076	12,656,076

Debt Service Graph



Brown County - Total General Obligation Debt Service



Schedule



Below is the proposed schedule for the 2012A Borrowing. Notice that the bonds are not scheduled to be sold until May 16, 2012.

Action	Date
Board approves Authorizing Resolutions	3/21/2012
Rating Call with Moody's	05/01/2012
Rating received by Moody's	05/07/2012
Preliminary Official Statement distributed to potential bidders	05/07/2012
Day of Sale - Board awards Bonds to best bidder	05/16/2012
Closing - money is wired to the County	06/01/2012

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Financial Statement Results - Unaudited

Property Tax Levy (Over) Under Approved Amount
Preliminary as of 12/31/2011

Department	2011 Levy	Actual Need	Property Tax		Adjustments	(Over) / Under	Comments on Adjustments
			Excess Transferred to General Fund	Carry-over			
Administration							
Corporation Counsel	\$ 497,451	\$ 494,397	\$ -	\$ -	\$ -	\$ 3,054	
Clerk	367,156	320,997		2,523	-	43,636	Additional revenue has been received from other municipalities due to the election recount.
Administration	1,155,507	1,090,806		61,074	-	3,627	Carryover request.
Facility Management	2,903,941	2,487,765		125,197	-	290,979	Carryover request. Savings were recognized in salaries and fringe due to vacancies. Savings were also recognized in utilities.
Human Resources	1,899,290	1,753,069		51,278	-	94,943	Savings recognized in salaries, fringe and salaries reimbursement. The admin compensation plan was not completed, so funds budgeted in salaries reimbursement for this purpose were not utilized.
Treasurer expenses	617,782	586,172		-	-	31,610	Treasurer's net - \$498,734; Interest and penalties on taxes are higher than expected.
Treasurer Investment Income	(3,415,200)	(3,882,324)		-	-	467,124	
General Government	(15,014,332)	(12,103,624)	(4,035,971)	-	-	1,125,263	Budgeted \$2.7M use of fund balance plus carryovers of \$360,412.
Child Support	342,656	296,752	48,909	-	(3,005)	-	Child Support recognized savings in wages and fringe due to open position. Excess of \$48,909 was returned to the General Fund. In 2010 a balance retained for portion of a maintenance agreement that was not be expensed until 2011; in 2011 \$3,005 of this maintenance agreement was expensed.
Debt Service	3,700,690	3,893,036		-	(192,346)	-	Use of fund balance was budgeted.
Debt Service Principal	9,471,000	9,471,000		-	-	-	
Total Administration	2,525,941	4,408,046	(3,987,062)	240,072	(195,351)	2,060,236	
Education & Recreation							
Library	6,588,239	6,886,736	-	-	(298,497)	-	Balance is retained by Library.
Museum	957,155	903,191	-	-	-	53,964	Savings in wages and fringe due to vacancies.
Parks	1,319,921	1,259,939	-	12,282	-	47,700	Carryover request. Savings were recognized in utilities, professional services, and outlay.
Total Ed & Rec	8,865,315	9,049,866	-	12,282	(298,497)	101,664	
Executive							
Board of Supervisors	717,472	710,216	-	-	-	7,256	
Executive	274,951	222,667	-	-	-	52,284	Savings in wages and fring due to vacancy of the Legislative Assistant.
Total Executive	992,423	932,882	-	-	-	59,541	

Brown County
Financial Statement Results - Unaudited
 Property Tax Levy (Over) Under Approved Amount
 Preliminary as of 12/31/2011

Department	2011 Levy	Actual Need	Property Tax		Adjustments	(Over) / Under	Comments on Adjustments
			Excess Transferred to General Fund	Carry-over			
Human Services							
Community Programs	18,664,082	\$13,790,293.93	3,987,062	-	886,726	-	Community Programs transferred \$3,987,062 back to the General Fund. The balance of \$886,726 will remain in Community Programs to offset the future costs of transferring to Family Care and Phase III of the EMR project. Savings were recognized primarily due to savings of lower purchased services costs in children/families unit for out-of-home treatment and foster care. Adult Long-term support also recognized \$1.5 million in savings due to lower costs for CIP/COP clients, personal care, and stabilization clients. In addition, lower personnel expenses (\$409K) and fringe benefit costs (\$500K) are recognized due to open positions and employee contributions to the retirement plan.
Community Treatment Center	3,173,342	3,275,939	-	-	(102,597)	-	Depreciation of \$514,056. Contributed capital of \$635,219 was removed to reflect the operational balance. Operationally, the CTC was lower than budget due to lower revenues in the psychiatric center from a reduction in out-of-county clients served. Deficit of \$223,760 will be covered by CTC.
Health	2,109,004	2,057,538	-	-	-	51,466	
Aging & Disability	936,797	936,797	-	-	-	-	
Syble Hopp	3,031,759	3,000,271	-	-	31,488	-	Balance retained by Syble Hopp; state grant/aid recognized in 2010.
Veterans Services	405,780	379,728	-	1,611	-	24,441	Savings in wages and fringe.
Total Human Services	28,320,764	23,440,567	3,987,062	1,611	815,617	75,907	
Planning, Development & Trans							
Land & Water Conservation	494,990	458,429	-	-	-	36,561	DATCP grant rev earned in first half of the year to cover partial wages.
Planning, Prop Listing, Zoning	624,078	605,468	-	-	-	18,610	Savings were recognized in employee contributions to retirement plan.
Register of Deeds	(483,574)	(396,798)	-	-	-	(86,776)	Due to market trends, revenue is still down in 2011.
UW - Extension	429,737	436,666	-	-	-	(6,929)	Budgeted revenue for Arthritis Foundation and Regional Conservation, but did not budget the required expenditures.
Highway	-	239,533	-	-	(239,533)	-	Shortfall is covered by Highway fund balance. There was a loss in machinery equipment charges caused by the mild winter conditions.
Highway Capital Projects	1,458,290	(3,567,552)	-	-	5,025,842	-	Balance is retained to fund highway projects.
Highway County Roads/Bridges	-	863,973	-	-	(863,973)	-	Shortfall is covered by Highway fund balance.
Total PD&T	2,523,521	(1,360,281)	-	-	3,922,336	(38,534)	
Public Safety							
Circuit Courts	2,236,095	2,161,106	-	-	6,865	68,124	Savings health and dental fringe benefits and juror costs.
Clerk of Courts	1,009,534	1,016,399	-	-	(6,865)	-	Shortfall in County ordinance forfeiture penal fines for civil fees. Shortfall is covered by the Courts.
Public Safety Communications	5,835,733	5,794,231	-	34,716	-	6,786	Autopsies are still trending lower than expected. Charges for services such as cremation fees were higher than expected.
Medical Examiner	253,682	147,916	-	-	-	105,766	Includes \$27,753 approved transfer from GF to cover shortfalls.
District Attorney	1,298,830	1,252,055	-	-	-	46,775	Additional Jail inmate fees have been recognized. Additional Police Service charges have also been recognized.
Sheriff	28,410,429	27,930,351	-	-	-	480,078	
Total Public Safety	39,044,303	38,302,059	-	34,716	-	707,528	
TOTALS	\$ 82,272,267	\$ 74,773,140	\$	\$ 288,681	\$ 4,244,105	\$ 2,966,341	

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Brown County Human Services

Community Programs Fund balance Preliminary Year End 2011 report

Special Revenue Fund are funds used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects.
Fund balance is defined by Governmental Accounting, Auditing, and Financial Reporting as the difference between assets and liabilities reported in a governmental fund

	3300.100/200	3300.700	3300.100&400 Reserve for Prepaid and Long-term Advance	Total
	<u>Desig Subseq Yr Exp</u>	<u>Desig Cap Proj</u>		
Balance as of 1/1/2011	\$ 3,888,789	\$ 1,100,000	\$ 167,725	\$ 5,156,514
Actual net surplus 2011	\$ 4,845,713		\$	\$ 4,845,713
Change in prepaid	\$ 154,290		\$ (154,290)	\$ -
Transfer to General Fund	\$ (3,987,062)		\$	\$ (3,987,062)
*Preliminary balance as of 12/31/11	\$ 4,901,731	\$ 1,100,000	\$ 13,435	\$ 6,015,166
Transfer out for Phase III EMR Project costs - Budgeted 2012		\$ (220,331)		\$ (220,331)
*Preliminary balance after 2012 Budgeted Use	\$ 4,901,731	\$ 879,669	\$ 13,435	\$ 5,794,835

*Note: Fund balance does not represent cash on hand
Cash is consumed by working capital requirements (i.e. Accounts Receivable)

Fund Balance Reserves Detail (rounded to nearest \$100K)

Develop Interfaces for Phase III of EMR	\$ 400,000.00
CTC Renovation	\$ 1,000,000.00
Family Care Conversion	\$ 1,000,000.00
Post Family Care Reserve	\$ 1,300,000.00
LTC Unit - existing high cost clients	\$ 600,000.00
Adult Behavioral Health Unit-existing high cost clients	\$ 500,000.00
Agency wide high cost clients - Contingency	\$ 1,000,000.00
Total Fund Balance Reserve 12/31/11	\$ 5,800,000.00

Brian Shoup
Executive Director Human Services

Carolyn Maricque
Finance Director

Tim Schmitt
Finance Manager

T. Schmitt

4/26/2012